

G 310 DC 1.4

Reg. No. :

--	--	--	--	--	--	--	--

St Aloysius College (Autonomous)
Mangaluru
B.Com. Semester IV- Degree Examination
May - 2024
ADVANCED CORPORATE ACCOUNTING

Time: 2 ½ Hrs

Max Marks: 60

SECTION - A

Answer any **FIVE** of the following.

(5x2=10)

- Write any two differences between Amalgamation and Absorption.
- State the meaning and modes of liquidation of a company.
- Explain the Inter-company debts in holding company accounts with examples
- Name two Methods of internal Reconstruction of companies.
- How do you treat calls in arrears and calls in advance while preparing Liquidators Final Statement of Accounts?
- Give the meaning of Economic value added concept.
- State any Two objectives of Brand Accounting.

SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

- From the Balance Sheets given below, calculate Pre acquisition Profit, Post-acquisition Profit, Minority Interest and Goodwill. Shares were acquired on 1st Jan. 2019.

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003

Balance Sheet of Raja Ltd. as on 30th June 2019

	₹		₹
Share Capital: 15,000 shares of ₹10 each	1,50,000	Fixed Assets	1,40,000
General Reserve	20,000	Investments: 2,000 shares of ₹10 each in Bhoja Ltd.	27,000
Profit and Loss A/c	30,000	Current Assets	58,000
Creditors	25,000		
	2,25,000		2,25,000

Balance Sheet of Bhoja Ltd. as on 30th June 2019

	₹		₹
Share Capital 3,000 shares of ₹10 each	30,000	Fixed Assets	40,000
Profit and Loss a/c: Balance on 1 st July 2018	4,500	Current Assets	10,000
Add Net Profit for the year	6,000		
Sundry Creditors	9,500		
	50,000		50,000

- Following is the Balance Sheet of Neema Ltd. as on 31.03.20XX.

Liabilities	₹	Assets	₹
2,000 shares of ₹100 each	2,00,000	Goodwill	35,000
Reserve	20,000	Buildings	85,000
Debentures	1,40,000	Plant	1,60,000
Creditors	80,000	Stock	55,000
		Debtors	65,000
		Cash	40,000
	4,40,000		4,40,000

Contd...2

The business was taken over by Bhaskara Ltd., on the following terms:

1. To take over all assets except cash at 10% less than the book value (except goodwill). The goodwill is taken at 4 years purchase of super profits. Super profit is the difference between 5 year's average profits and 8% of the combined capital and reserve.
2. To take over trade liabilities subject to 5% discount.
3. Purchase price has to be paid in cash to the extent of ₹1,50,000 and the balance in fully paid equity shares of ₹10 valued at ₹12.50 per share.

The profit of the 5 years were:

31.03.20XX	40,500
31.03.20XX	29,750
31.03.20XX	35,130
31.03.20XX	22,100
31.03.20XX	23,020

Calculate the amount of purchase price and show the mode of payment.

10. Following was the Balance Sheet of Star Ltd. as on March 31, 2021.

Liabilities	₹	Assets	₹
4,000, Equity shares of ₹100 each	4,00,000	Goodwill	50,000
2000, 7% preference shares of ₹100 each	2,00,000	Plant and Machinery	1,50,000
6% Debentures	2,00,000	Land and Buildings	1,40,000
Sundry Creditors	2,00,000	Patent Rights	40,000
ST ALOYSIUS COLLEGE LIBRARY MANGALURU- 575 003		Stock	1,60,000
		Debtors	2,15,000
		Cash in Hand	5,000
		Preliminary Expenses	25,000
		Discount on Issue of Debentures	15,000
		Profit & Loss Account	2,00,000
	10,00,000		10,00,000

The following scheme of reconstruction was duly approved:

- a. Equity shares are to be reduced to equal number of fully paid shares of ₹50 each.
- b. 7% Pref. shares are to be reduced by 30% and the rate of dividend increased to 9%.
- c. The value of Land and Buildings to be increased by 10%.
- d. The Debentures are to be reduced by 20%.
- e. All nominal and fictitious assets are to be eliminated and any balance used to write off patents.
- f. Further, equity shares are to be issued for ₹50,000 for Cash.

Give the journal entries for the above.

Contd...3

11. The following particulars relate to a limited company which has gone into voluntary liquidation. You are required to prepare the liquidator's Final statement of account allowing for his remuneration at 2% on the amount realized; 2% on the amount distributed to unsecured creditors other than preferential creditors.

	₹
Preferential creditors	10,000
Unsecured creditors	31,000
Debentures	10,000
Assets realized	39,650
Liquidation expenses	1,000

12. Following is the Balance Sheet of X Ltd.

Liabilities	₹	Assets	₹
Share capital	6,00,000	Goodwill	1,00,000
General Reserve	3,00,000	Plant and Machinery	5,00,000
Profit and Loss A/c	1,00,000	Furniture	1,00,000
10% debentures	3,00,000	Stock	6,00,000
Sundry creditors	3,20,000	Debtors	2,00,000
		Bank	1,00,000
		Preliminary Expenses	20,000
	16,20,000		16,20,000

Y Ltd. takes over the business of X Ltd. on the following terms:

- 1) Goodwill is valued at ₹2,00,000. Other assets are considered worth their book values.
 - 2) Y Ltd. does not take over the balance at bank.
 - 3) X Ltd. agrees to redeem its debentures by itself.
 - 4) Consideration is to be discharged in the form of 90,000 fully paid equity shares of ₹10 each, valued at par and the balance in cash.
- Calculate the purchase consideration and show the mode of payment.

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003

13. State the meaning and advantages of IFRS.

SECTION - C

Answer any **TWO** of the following.

(2x15=30)

14. The Summarised Balance Sheet of Mathew Co. Ltd., as on 31st March 2022, being the date of voluntary winding up is as under:

Liabilities	₹	Assets	₹
12% Cumulative Preference Shares:		Land & Buildings	3,86,000
10,000 Shares of ₹100 each fully paid up	10,00,000	Plant & Machinery	8,21,000
Equity Share Capital:		Stock in Trade	1,84,000
5,000 Equity Shares of ₹100 each, Rs.60 per share called & paid up	3,00,000	Book Debts	13,37,000
5,000 Equity Shares of ₹100 each, ₹ 50 per share called & paid up	2,50,000	Profit & Loss A/c	3,72,000
15% Debentures	4,00,000		
Preferential Creditors	1,05,000		
Bank Overdraft	3,03,000		
Trade Creditors	7,42,000		
	31,00,000		31,00,000

Preference dividend is in arrears for two years and as per articles, it is payable in the event of company's winding up.

Contd...4

By 31st March, 2022 the assets realised were as follows:

Land and Buildings	9,84,000
Stock in Trade	1,63,000
Plant and Machinery	7,12,000
Book debts	11,91,000

Expenses of liquidation are ₹54,000. The remuneration to the liquidator is 3 percent of the amounts realised from the assets. Income Tax payable on liquidation is ₹44,500. Assuming that the final payments are made on 31st August 2022. Prepare the liquidator's final statement of account.

15. Deva Ltd. and Indra Ltd. carrying business agrees to amalgamate by transferring their undertakings to a new company Devendra Ltd. The Balance sheets of the two companies as on the date of transfer were as follows:

Liabilities			Assets		
	Deva Ltd. ₹	Indra Ltd. ₹		Deva Ltd. ₹	Indra Ltd. ₹
Share Capital:			Land & Buildings	4,65,000	2,55,000
Equity Shares of ₹ 100 each	5,00,000	3,00,000	Plant & Machinery	5,60,000	3,58,000
6% Preference shares of ₹100 each	5,00,000	2,50,000	Furniture & Fittings	79,000	34,000
5% Debentures	--	40,000	Stock	81,500	52,000
General Reserve	2,00,000	70,000	Debtors	56,000	24,600
P & L A/c	1,15,000	55,000	Cash at Bank	87,000	22,500
Sundry Creditors	75,000	35,000	Cash in hand	6,400	3,900
			Preliminary Expenses	55,100	--
	13,90,000	7,50,000		13,90,000	7,50,000

The terms of agreement were as follows:

- The purchase consideration consisted of:
 - The assumption of liabilities of both the companies, (ii) the discharge of the Debentures in Indra Ltd., at a premium of 5% by the issue of 7% Debentures in Devendra Ltd. (iii) the issue of 10 Equity shares of ₹10 each at a premium of ₹2 per share for each preference share held in both the companies, (iv) the issue of 10 equity shares of ₹10 each at a premium of ₹2 per share and ₹ 22 in cash for each Equity share in Deva Ltd., and 5 Equity shares of ₹10 each at a premium of ₹2 per share and ₹80 in cash for every equity share in Indra Ltd.
- All the assets and liabilities of the two companies were taken over at their book values except that a provision @ 5% to be raised on debtors.
- In order to raise working capital and to pay the purchases consideration Devendra Ltd. decided to issue 30,000 Equity shares of ₹10 each at a premium of ₹2.50 per share.

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003

You are required to:

- Pass Journal entries in the Books of Deva Ltd. to close its accounts and prepare Realisation A/c & Shareholders a/c
- Show the opening Balance Sheet of Devendra Ltd.

Contd...5

16. The Balance Sheet of Sindhu Ltd. as on 31.12.2003 was as follows:

Liabilities	₹	Assets	₹
2,000 5% Preference shares of ₹100 (Prf. Dividend in arrears ₹30,000/-)	2,00,000	Buildings	90,000
30,000 Equity shares of ₹10	3,00,000	Goodwill	80,000
Sundry Creditors	45,000	Machinery	1,25,000
		Patents	60,000
		P & L A/c	1,70,000
		Preliminary Expenses	20,000
	5,45,000		5,45,000

The directors propose to reduce the share capital and provide sufficient amount for the following purposes:

- To write off P & L A/c debit balance and goodwill.
- To write down the value of machinery by ₹20,000 and Patent by ₹30,000.
- Any balance available by the reduction of capital to be used to write down value of buildings.

The scheme of reconstruction approved was as follows:

- For every five 5% preference shares three 8% preference shares of ₹ 100 each and 20 equity shares of ₹2 each are to be issued.
- For every ₹10 accumulated arrears of preference dividend one equity share of ₹ 2 is to be issued.
- For every five old equity shares of ₹ 10 each, one new equity share of ₹2 is to be issued.

Give the necessary Journal entries and prepare Capital Reduction A/c. Also prepare the reconstructed Balance Sheet.

(2021 batch onwards)

G 310 DC 2.4

Reg. No. :

--	--	--	--	--	--

St Aloysius College (Autonomous)
Mangaluru
B.Com. Semester IV - Degree Examination
May -2024

COSTING METHODS & TECHNIQUES

Time: 2 ½ Hours

Max Marks: 60

SECTION - A

Answer any **FIVE** of the following.

(5x2=10)

1. What do you mean by Cost Plus Contract?
2. Which method of costing is applied in special ship building?
3. From the following information find out:
 - i) Labour Rate Variance

Standard	Actual
Output – 1000 units	1200 units
Rate of Payment = ₹6 per unit	Wages paid ₹8,000
Time taken 50 Hrs.	40 Hrs.

4. Give the meaning if KAIZEN Budgeting.
5. Define "Standard Cost"
6. State any two objectives of cost audit.
7. What is meant by Process costing?

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003

SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. Explain the eligibility for appointment of Cost auditor.
9. M/s Nelson Ltd. agreed to supply 24,000 bearings per annum to M/s Mouse Pvt. Ltd. It is estimated that it costs ₹0.10 as inventory holding cost per bearing per month and the set up cost per batch of bearing manufactured is ₹324.00. What should be the optimum size per batch for bearing manufactured?
10. What is work certified and notional profit in contract costing? How do you compute the profit to be transferred to Profit and Loss A/c in the case of incomplete contract?
11. The output from process 'B' totaled ₹2,500 units. Abnormal loss was 200 units. Normal loss allowed was 10%. Additional information obtained was as under:

Material	₹ 5 per unit
Wages	₹ 4,000
Overheads	₹ 3,350
Scrap Value	₹ 2.50 per unit

Prepare Process Account and Abnormal Loss account

12. Explain the functions of cost auditor.

Contd...2

13. A furniture manufacturer uses sunmica tops for table. From the following information, find out:

- Material price variance
- Material usage variance

Standard quantity of sunmica per table 4 square feet.

Standard price per square feet of sunmica ₹50.

Actual production of tables 100, sunmica actual used 430 square feet,

Actual purchase price of sunmica ₹25,800.

SECTION – C

Answer any TWO of the following.

(2x15=30)

14. The following are the details in respect of three process and finished stock for June 2023:

ST ALOYSIUS COLLEGE LIBRARY

MANGALURU- 575 003

Particulars	A	B	C	finished stock
Direct material (₹)	28,000	42,000	14,000	Nil
Direct wages (₹)	42,000	28,000	56,000	Nil
stock as on 30th June (₹)	14,000	28,000	42,000	21,000
sales during June (₹)	-	-	-	2,52,000
profit on transfer price	20%	20%	20%	-

Stock on each process have been valued at Prime cost the process

Prepare,

- Process account showing the profit element at each Stage
- Finished stock account and calculate the actual gross profit

15. Following is the summary of the entries in a contract ledger as on 31st Dec. 2023. in respect of Contract No.51

	₹
Materials bought directly	35,000
Materials issued from stores	7,000
Wages	18,000
Direct Expenses	7,000
Establishment charges	8,000
Plant	34,200
Scrap Sold	1,820
Sub contracts cost	8,180

The further information is as follows:

- Accruals on 31st Dec. 2023 were wages ₹ 900 and Direct expenses ₹ 1200.
- Included in the above summary of entries are: Wages ₹ 1,000 and other expenses ₹ 1,500 since certification. The value of materials since certification is ₹ 2,600.

Contd...3

- c. ₹ 2,000 worth of plant and ₹ 3,000 worth of materials were destroyed by fire.
- d. ₹ 4,000 worth of plant sold for ₹ 3,000 and materials costing ₹5,000 sold for ₹6,000.
- e. Depreciation till 31st Dec. 2023 on Plant ₹10,000
- f. Materials at site ₹5,000
- g. Cash received from Contractee ₹60,000 being 80% of work certified.
- h. Contract Price ₹1,00,000.

Show Contract Account, Work-in-Progress Account and the relevant items in the Balance Sheet.

16. Following information related to the manufacturing of a component X -101 in a cost centre:

Cost of materials	: 6 paise per component
Operators wages	: 72 paise per hour
Machine hour rate	: ₹1.50
Setting up time of the machine	: 2 hours and 20 minutes
Manufacturing time	: 10 minutes per component

Prepare a cost sheet showing both production and setting up costs: total and per unit, when the batch consists of 100 components and 800 components

(2021 batch onwards)

G 310 DC3.4/ G 330 DC3.4

Reg. No. :

--	--	--	--	--	--

**St Aloysius College (Autonomous)
Mangaluru**

**B.Com. Semester IV Degree Examination
May - 2024**

BUSINESS REGULATORY FRAMEWORK

Time: 2 ½ Hours

Max Marks: 60

SECTION – A

Answer any FIVE of the following.

(5x2=10)

1. What is the difference between Express offer and Implied Offer?
2. State any two essential elements of acceptance.
3. Which of following person is/are treated as person of unsound mind?
a) Idiots b) Drunken c) Lunatic d) All of the above
4. State any two exceptions to Doctrine of Privity of Contract
5. What is Coercion?
6. What do you mean by consideration?
7. Describe the key differences between an agreement to sell and an actual sale

SECTION - B

Answer any FOUR of the following.

(4x5=20)

8. Which are the different modes of revocation of an offer
9. Explain the types of contracts on the basis of Validity
10. Why consideration is important for a contract to be valid?
11. Explain the different types of Mistakes.
12. Describe the consequences of a breach of contract for the parties involved.
13. Write a note on Quasi Contracts.

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003

SECTION – C

Answer any TWO of the following.

(2x15=30)

14. Define a contract according to the Indian Contract Act. Explain its features.
15. Explain the concept of "caveat emptor" and its relevance to contracts for the sale of goods. Provide exceptions to the principle.
16. Explain the various modes of discharge of contract.

G 320 DC1.4

Reg. No. :

--	--	--	--	--	--	--	--

St Aloysius College (Autonomous)

Mangaluru

B.Com. (INTERNATIONAL FINANCE) Semester IV – Degree Examination

May - 2024

FINANCIAL MANAGEMENT II

Time: 2½ Hours

Max Marks: 60

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. What are the need for finance?
2. The current average market return being paid on risky investments is 12%, compared with 5% on Treasury bills. G Co has a beta of 1.2. What is the required return of an equity investor in G Co?
3. What are the assumptions under DVM model?
4. A company has issued irredeemable loan notes with a coupon rate of 7%. If the required return of investors is 4%, what is the current market value of the debt?
5. What are the types of foreign currency risks?
6. The current spot rate for US dollars against UK sterling is \$1.4525 – \$1.4535 = £1 and the one-month forward rate is quoted as \$1.4550 – \$1.4565 = £1. A UK exporter expects to receive \$400,000 in one month. If a forward exchange contract is used, how much will be received in sterling?
7. What you mean by Expectation theory?

ST ALOYSIUS COLLEGE LIBRARY

MANGALURU- 575 003

SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. Explain the types of foreign currency risks?
9. Write a short note on a) Murabaha b) Ijara
10. Write a short note on Yield curve.
11. A company has issued convertible loan notes that are due to be redeemed at a 5% premium in five years' time. The coupon rate is 8% and the current MV is \$85. Alternatively, the investor can choose to convert each loan note into 20 shares in five years' time. The company pays tax at 30% per year. The company's shares are currently worth \$4 and their value is expected to grow at a rate of 7% per year. Find the post-tax cost of the convertible debt to the company.
12. What are the causes for exchange rate fluctuations?
13. Anya Co, a UK company, must make a payment of US\$230,000 in three months' time. The company treasurer has determined the following:
Dollar: Sterling Spot rate \$1.8250 – \$1.8361 = £1.
3-months forward \$1.8338 – \$1.8452 = £1

Contd...2

Money market rates (Per Annum):	Borrowing	Deposit
US\$	6.5%	5%
Sterling	7.5%	6%

Ascertain the cost of the payment using a forward contract hedge and a money market hedge.

SECTION – C

Answer any **TWO** of the following.

(2x15=30)

14. **i)** The following information has been taken from the statement of profit or loss and statement of financial position of B Co:

Revenue	\$350m
Production expenses	\$210m
Administrative expenses	\$24m
Tax allowable depreciation	\$31m
Capital investment in year	\$48m
Corporate debt	\$14m trading at 130%

Corporation tax is 30%.

ST ALOYSIUS COLLEGE LIBRARY

MANGALURU- 575 003

The WACC is 16.6%. Inflation is 6%.

These cash flows are expected to continue every year for the foreseeable future.

Required: Calculate the value of equity.

ii) A company's current revenues and costs are as follows: sales \$200 million, cost of sales \$110 million, distribution and administrative expenses are \$20 million, tax allowable depreciation \$40 million and annual capital spending is \$50 million. Corporation tax is 30%. The current value of debt is \$17 million. The WACC is 14.4%. Inflation is 4%. These cash flows are expected to continue every year for the foreseeable future. Calculate the value of equity.

15. B Co has 10 million 25c ordinary shares in issue with a current price of 155c cum div. An annual dividend of 9c has just been proposed. The company earns an accounting rate of return to equity (ROE) of 10% and pays out 40% of the return as dividends. The company also has 13% redeemable loan notes with a nominal value of \$7 million, trading at \$105. They are due to be redeemed at nominal value in five years' time. If the rate of corporation tax is 33%, what is the company's WACC?
16. **a)** A company has in issue 10% loan notes with a current MV of \$98. The loan notes are due to be redeemed at nominal value in five years' time. If corporation tax is 30%, what is the company's post-tax and post-tax cost of debt?
- b)** A company has in issue 12% redeemable debt with 5 years to redemption. Redemption is at nominal value. The current market value of the debt is \$107.59. The corporation tax rate is 30%. What is the return required by the debt providers (pre-tax cost of debt)?

G 320 DC2.4

Reg. No. :

--	--	--	--	--	--	--	--

St Aloysius College (Autonomous)
Mangaluru

B.Com. (INTERNATIONAL FINANCE) Semester IV – Degree Examination

May - 2024

BUSINESS ANALYSIS

Time: 2¹/₂ Hours

Max Marks: 60

SECTION – A

Answer any FIVE of the following.

(5x2=10)

1. Expand POPIT.
2. What is E-business?
3. Give any two examples for SMART technology.
4. What is a push supply chain model?
5. What is culture?
6. X co. has created a brand of electronic toothbrushes that can sync with a mobile phone to let the user know the appropriate length of time they should be spending brushing their teeth.

This is an example of what?

- a. Big data
- b. Internet of things
- c. 3D printing
- d. Mobile technologies

7. Mention any two features of a project.

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003

SECTION - B

Answer any FOUR of the following.

(4x5=20)

8. Olsen is considering a takeover of a smaller company in the same industry called Albiston. Albiston is currently generating losses but Olsen believes that, although it may take up to two years to turn the business around, significant returns can be made from the acquisition in the long term. The directors have estimated that \$10m would be a suitable purchase price, so they are now considering the various financing options available. Olsen has a very low level of gearing, so the directors are keen to use debt finance to avoid the high issue costs on equity and to attract tax relief on the debt interest. The following two options have been identified:

Option 1 – Loan notes:

Olsen has been advised by its investment bankers that it could issue to the public \$10 million of 2% coupon loan notes with interest paid annually in arrears. These coupon loan notes with an effective fixed annual charge of 7% p.a. The notes would last for four years and would be redeemed at a 30% premium. The loan notes would require a fixed and floating charge over the assets of Olsen and Albiston. There would also be some covenants in the loan note agreements.

Contd...2

Option 2 – Bank loan

Alternatively, Olsen’s bank has offered a \$10 million variable interest rate loan at a variable rate of 8% p.a. Interest would be payable half yearly in arrears and the rate then reset for the next six months. The loan would be repayable in full at par at the end of six years. The loan would also require a fixed and floating charge over the assets of Albiston. There would be extensive covenants in the loan agreement.

**ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003**

Required: Evaluate the factors that the board of Olsen should consider before deciding upon which source of finance to select.

Professional skill: Illustrate commercial acumen in exercising judgement on the most appropriate source of finance.

- 9. Explain any 5 factors affecting organizational structure and design.
- 10. A leisure company has just approved a large-scale investment project for the development of a new sports centre and grounds in a major city. The forecast NPV is approximately \$6m, assuming five years’ steady growth in business and constant returns in perpetuity thereafter. A number of specific risks have been identified:
 - a. A potential lawsuit may be brought for death or injury of a member of the public using the equipment. No such event has ever occurred in the company’s other centres.
 - b. The loss of several weeks’ revenue from pool closure for repairs following the appearance of cracks in the infrastructure. This has occurred in several of the other centres in the past few years.
 - c. Income fraud as a result of high levels of cash receipts.
 - d. Loss of playing field revenue from schools and colleges because of poor weather.

Required: Suggest how these risks could best be managed.
Professional skill: Illustrate evaluation skills in assessing each risk.

- 11. Briefly explain the contents of Business Case
- 12. What are likely to be the key advantages and disadvantages of business process outsourcing?
- 13. Explain any five factors to be considered when choosing a financing package.

SECTION – C

Answer any TWO of the following. (2x15=30)

- 14. Write a note on the following –
 - a) SMART Technology b) IoT c) Artificial Intelligence.
- 15. Write a note on the following –
 - a) 7 Ps of E-Marketing b) 6 Is of E-Marketing

16. Printplus Inc. is a printing company that has recently begun implementing a new computerised job costing system. The project manager who had started the project is now no longer with the company. You have been asked to step into the role of the project manager and complete the task of implementing the new system.

**ST ALOYSIUS COLLEGE LIBRAKI
MANGALURU- 575 003**

Required:

- a) Briefly describe the key factors that you will need to review in order to get to grips with the current status of the project.
- b) Identify possible threats to timely completion of the project, and state briefly how they can be minimised
- c) Explain the project constraints.

G 320 DC3.4

Reg. No. :

--	--	--	--	--	--	--	--

St Aloysius College (Autonomous)**Mangaluru****B.Com. (INTERNATIONAL FINANCE) Semester IV – Degree Examination****May - 2024****BUSINESS LAW****Time: 2½ Hours****Max Marks: 60****SECTION – A****Answer any FIVE of the following.****(5x2=10)**

1. Who are the persons restricted to enter into contract?
2. What are future contracts?
3. What is the minor's liability for necessities?
4. What is Coercion?
5. What is a Quasi Contract?
6. What is Cyber Law?
7. Mention the agreements which are opposed to public policy.

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003

SECTION - B**Answer any FOUR of the following.****(4x5=20)**

8. Write a short note on RTI Act, 2005.
9. Briefly describe the various sources of law.
10. What are the essentials of valid consideration?
11. What is suit upon Quantum Meruit?
12. Discuss briefly the remedies to breach of contract.
13. Briefly analyse the case study of Balfour Vs Balfour.

SECTION – C**Answer any TWO of the following.****(2x15=30)**

14. Give the essentials and legal rules of valid offer.
15. Illustrate Minors Liabilities for necessities.
16. Explain the elements that restrict free consent in an agreement.

(2022 Batch Onwards)

G 340 DC1.4

Reg. No. :

--	--	--	--	--	--	--

St Aloysius College (Autonomous)**Mangaluru****Semester IV – Degree Examination**

May - 2024

B.Com. (Accounting and Tax)**FINANCIAL REPORTING - II**

Time: 2½ hours

Max Marks: 60

SECTION – AAnswer any **FIVE** of the following.

(5x2=10)

1. Name any two costs not to be capitalised under cost of intangible asset
2. What is a provision?
3. What is the accounting treatment of contingent loss and contingent gain?
4. What is included in contract revenue?
5. What are monetary items and non-monetary items?
6. What is Unearned Finance Income?
7. What is the rule with respect to amortization period under AS 26?

ST ALOYSIUS COLLEGE LIBRARY

SECTION - B

MANGALURU- 575 003

Answer any **FOUR** of the following.

(4x5=20)

8. Good Drugs and Pharmaceuticals Ltd. acquired a sachet filling machine on 1st April, 20X1 for Rs 60 lakhs. The machine was expected to have a productive life of 6 years. At the end of financial year 20X1-20X2 the carrying amount was Rs 41 lakhs. A short circuit occurred in this financial year but luckily the machine did not get badly damaged and was still in working order at the close of the financial year. The machine was expected to fetch Rs 36 lakhs, if sold in the market. The machine by itself is not capable of generating cash flows. However, the smallest group of assets comprising of this machine also, is capable of generating cash flows of Rs 54 crore per annum and has a carrying amount of Rs 3.46 crore. All such machines put together could fetch a sum of Rs 4.44 crore if disposed. Discuss the applicability of Impairment loss.
9. Ultra Ltd. has provided the following information: Depreciation as per accounting records = INR 4,00,000 Depreciation as per tax records = INR 10,00,000
Unamortized preliminary expenses as per tax record = INR 30,000
There is adequate evidence of future profit sufficiency. How much deferred tax asset/liability should be recognized as transition adjustment when the tax rate is 50%?
10. When do we combine construction contracts?

Contd...2

11. The company finds that the inventory sheets of 31.3.20X1 did not include two pages containing details of inventory worth Rs 14.5 lakhs. State, how you will deal with the above matter in the accounts of Omega Ltd. for the year ended 31st March, 20X2.
12. What is guaranteed residual value from the standpoint of lessee and lessor?
13. Explain the types of events occurring after the balance sheet date.

SECTION – C

Answer any TWO of the following.

(2X15=30)

14. AB contractors enters into a contract on 1st January 20X1 with XY to construct a 5- storied building. Under the contract, AB is required to complete the construction in 3 years (i.e., by 31st December 20X3). The following information is relevant:

ST ALOYSIUS COLLEGE LIBRARY

MANGALURU- 575 003

- a. Fixed price (agreed) ₹5 crore
- b. Material cost escalation (to the extent of 20% of increase in material cost)
Labour cost escalation (up to 30% of increase in minimum wages)
- c. In case AB is able to complete the construction in less than 2 years and 10 months, it will be entitled for an additional incentive of ₹50 lakh. However, in case the construction is delayed beyond 3 years and 2 months, XY will charge a penalty of
- d. ₹20 lakh. At the start of the contract, AB has a reason to believe that construction will be completed in 2 years and 8 months. Assume that the construction was actually completed in 2 years 9 months.
- e. Labour cost was originally estimated to be ₹1.20 crore (based on initial minimum wages). However, the costs have increased by 25% during the construction period.
- f. Material costs have increased by 40% due to short-supply. The total increase in material cost due to the 40% escalation is ₹80 lakh.
- g. You are required to suggest what should be the contract revenue in above case?
- h. Assume that in year 20X2, XY has requested AB to increase the scope of the contract. An additional floor is required to be constructed and there is an increase in contract fee by ₹1 crore.
- i. AB has incurred a cost of ₹20 lakh for getting the local authority approvals which it will be entitled to claim from XY in addition to the increase in the fixed fee.

Also measure the total contract revenue in this case.

Contd...3

15. The following information of Meghna Limited is provided:

Goods of Rs 60,000 were sold on 20-3-20X2 but at the request of the buyer these were delivered on 10-4-20X2.

- a. On 15-1-20X2 goods of Rs 1,50,000 were sent on consignment basis of which 20% of the goods unsold are lying with the consignee as on 31-3-20X2.
- b. Rs 1,20,000 worth of goods were sold on approval basis on 1-12-20X1. The period of approval was 3 months after which they were considered sold. Buyer sent approval for 75% goods up to 31-1-20X2 and no approval or disapproval received for the remaining goods till 31-3-20X2.
- c. Apart from the above, the company has made cash sales of Rs 7,80,000 (gross). Trade discount of 5% was allowed on the cash sales.

You are required to advise the accountant of Meghna Ltd., with valid reasons, the amount to be recognized as revenue in above cases in the context of AS9.

16. Rock Star Ltd. discontinues a business segment. Under the agreement with employee's union, the employees of the discontinued segment will earn no further benefit. This is a curtailment without settlement, because employees will continue to receive benefits for services rendered before discontinuance of the business segment. Curtailment reduces the gross obligation for various reasons including change in actuarial assumptions made before curtailment. If the benefits are determined based on the last pay drawn by employees, the gross obligation reduces after the curtailment because the last pay earlier assumed is no longer valid. Rock Star Ltd. estimates the share of unamortized service cost that relates to the part of the obligation at Rs 18 (10% of Rs 180). Calculate the gain from curtailment and liability after curtailment to be recognised in the balance sheet of Rock Star Ltd. on the basis of given information:

**ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003**

- a. Immediately before the curtailment, gross obligation is estimated at Rs 6,000 based on current actuarial assumption.
- b. The fair value of plan assets on the date is estimated at Rs 5,100.
- c. The unamortized past service cost is Rs 180.
- d. Curtailment reduces the obligation by Rs 600, which is 10% of the gross obligation.

(2022 Batch Onwards)

G 340 DC2.4

Reg. No. :

--	--	--	--	--	--	--	--

St Aloysius College (Autonomous)
Mangaluru

Semester IV – Degree Examination

May - 2024

B.Com. (Accounting and Tax)

INCOME TAX II

Max Marks: 60

Time: 2½ hours

SECTION – AAnswer any **FIVE** of the following.

(5x2=10)

- Examine under which head of income the following incomes are taxable :
 - Winnings from lotteries by a person having the same as business activity.
 - Salaries payable to a Member of Parliament.
- State whether the following statements are True or False.
 - Zero coupon bonds of eligible corporation, held for 13 months, will be long-term capital assets.
 - Sale of a work of art held by an Assessee is not chargeable to capital gains tax.
- Examine under which heads the following incomes are taxable:
 - Rental income in case of a person engaged in the business of letting out of properties.
 - Rental income in case property held as stock-in-trade for 3 years.
- State with proper reasons whether the following statement is True/False with regard to the provisions of the Income-tax Act, 1961:
 Where an individual repays a sum of INR 30,000 towards principal and INR 14,000 as interest in respect of loan taken from a bank for pursuing eligible higher studies, the deduction allowable under section 80E is INR 44,000.
- In case of individual assessee, amount of advance tax payable in the second installment (i.e. on or before 15th September) shall –
 - 30% of total advance tax payable
 - 35% of total advance tax – Advance tax paid in earlier installments
 - 45% of total advance tax – Advance tax paid in earlier installments
 - 42% of total advance tax – Advance tax paid on earlier installments
- Mr. Rajmohan whose gross total income was INR 12,00,000 for the financial year 2023-24 furnishes you the following information:
 - Stamp duty paid on acquisition of residential house (self-occupied) INR 2,50,000.
 - Five-year post-office time deposit - INR 20,000.
 Compute the total income of Mr. Rajmohan for AY 2024-25 assuming that he has not opted for default scheme.

Contd...2

7. Where the total turnover of an assessee, eligible for presumptive taxation u/s 44ADA, is received entirely by account payee cheque during AY 2024- 2025 i.e. PY 2023- 2024, the minimum presumptive business income is ___ % of the turnover ?

SECTION - B

Answer any FOUR of the following.

(4X5=20)

8. Miss. Jhanvi converts her Land (acquired on June 10, 2004 for Rs.100,000) into stock-in-trade on January 31, 2023. The fair market value on the date of the above conversion was Rs.7,50,000. She subsequently sells the stock-in-trade so converted for Rs.10,00,000 on June 10, 2023. Discuss the year of chargeability of capital gain and compute her income.
[Cost Inflation Index: F.Y. 2004-05: 113; F.Y. 2022-23: 331; F.Y. 2023-24: 348].
- ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003
9. Compute the total income of Mrs.Leela assuming that she opted for optional scheme -
Mrs.Leela has received incomes as given below during the previous year 2023-24:
- Interest on saving bank account with State Bank of India INR 50,000 (gross).
 - Interest from Govt. securities INR 1,00,000 on 01.06.2023 (collection charge paid to the bank @ 1.5%).
 - Interest from Tax Ltd. on non-listed debentures INR 3,60,000 (after TDS) on 01.09.2023 (collection charge paid to bank INR 30).
 - Interest credited to post office saving bank account during the year INR 10,000.
 - Interest credited to public provident fund during the year INR 10,000.
10. Mr. Ali purchased a residential house property for self-occupation at a cost of INR 45 lakh on 1.4.2017, in respect of which he took a housing loan of INR 35 lakh from Bank of India @ 11% p.a. on the same date. The loan was sanctioned on 28th March, 2017. Compute the eligible deduction in respect of interest on housing loan for A.Y. 2024- 25 under the provisions of the Income-tax Act, 1961, assuming that the entire loan was outstanding as on 31.3.2024 and he does not own any other house property.
11. Mr. Ashish, a resident Indian, is in retail business and his turnover for F.Y.2022-23 was Rs.9 crores. He regularly purchases goods from another resident, Mr. Jaiswal, a wholesaler, and the aggregate payments during the F.Y.2023-24 was Rs. 95 lakh (Rs. 20 lakh on 1.6.2023, Rs.25 lakh on 12.8.2023, Rs.22 lakh on 23.11.2023 and Rs.28 lakh on 25.3.2024). Assume that the said amounts were credited to Mr. Jaiswal's account in the books of Mr. Ashish on the same date. Mr. Jaiswal's turnover for F.Y.2022-23 was Rs.12 crores.

(1) Based on the above facts, examine the TDS/TCS implications, if any, under the Income-tax Act, 1961.

(2) Would your answer to (1), if PAN has not been furnished by the buyer, as required?

12. Mr. Cee purchased a residential house on July 20, 2021 for INR 10,00,000 and made some additions to the house incurring INR 2,00,000 in August 2022. He sold the house property in April, 2023 for INR 20,00,000. Out of the sale proceeds, he spent INR 5,00,000 to purchase another house property in September, 2023. What is the amount of capital gains taxable in the hands of Mr. Cee for the A.Y 2024-25?

Cost inflation index : 2022-23 : 331 & 2023-24 : 348

13. • A firm has paid Rs.15,00,000 as remuneration to its partners for the P.Y.2023-24, in accordance with its partnership deed, and it has a book profit of Rs.20 lakh. What is the remuneration allowable as deduction?
• What is the maximum remuneration allowable as deduction in case the firm is having loss ?

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003

SECTION – C

Answer any **TWO** of the following.

(2X15=30)

14. Mr. Raj has income from business/profession INR 6,00,000 and long-term capital gain INR 4,00,000 and shortterm capital gain u/s 111A INR 2,00,000 and casual income INR 1,00,000.
He has paid premium of a medi-claim policy amounting to INR 20,000 taken in the name of his dependent grandfather who is senior citizen and payment was made by a cheque on 09.01.2024. He has paid premium of Jeevan Suraksha policy INR 7,000, has donated INR 12,000 to the National Defense Fund, INR 4,000 to the Prime Minister's Drought Relief Fund and INR 3,00,000 to a charitable institution and INR 1,00,000 to a social organization and INR 4,00,000 to religious organization. All such organizations are notified under section 80G. (All the donations were made by cheque) Compute his total income and tax liability for the AY 2024-25. Ignore provisions of section 115BAC.
15. Mr. Sujith has one unit at Special Economic Zone (SEZ) and other unit at Domestic Tariff Area (DTA). He provides the following details for the previous year 2023-24.

Particulars	Sujith	Unit in DTA
Total Sales	6,00,00,000	2,00,00,000
Export Sales	5,60,00,000	1,60,00,000
Net Profit	80,00,000	20,00,000

Proceeds from export sales in SEZ received in convertible foreign exchange by 30.9.2024 is Rs.2,50,00,000. He has exercised the option of shifting out of the default tax regime provided under section 115BAC(1A).

Calculate the eligible deduction under section 10AA of the Income-tax Act, 1961, for the Assessment Year 2024-25, in the following situations:

- i. If both the units were set up and start manufacturing from 01-05-2015.
- ii. If both the units were set up and start manufacturing from 01-05-2019

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003

16. Mr. Gurnam, aged 42 years, has salary income (computed) of INR 9,50,000 for the previous year ended 31.03.2024. He has earned interest of INR 14,500 on the saving bank account with State Bank of India during the year. Compute the total income and tax liability of Mr. Gurnam for the AY 2024-25 assuming that he has opted for optional scheme, from the following particulars:

1. Life insurance premium paid to Birla Sunlife Insurance in cash amounting to INR 25,000 for insurance of life of his dependent parents. The insurance policy was taken on 15.07.2019 and the sum assured on life of his dependent parents is INR 1,25,000.
2. Life insurance premium of INR 25,000 paid for the insurance of life of his major son who is not dependent on him. The sum assured on life of his son is INR 1,75,000 and the life insurance policy was taken on 30.3.2012.
3. Life insurance premium paid by cheque of INR 22,500 for insurance of his life. The insurance policy was taken on 08.09.2018 and the sum assured is INR 2,00,000.
4. Premium of INR 26,000 paid by cheque for health insurance of self and his wife.
5. INR 1,500 paid in cash for his health check-up and INR 4,500 paid in cheque for health check-up for his parents, who are senior citizens.
6. Paid interest of INR 6,500 on loan taken from bank for MBA course pursued by his daughter.
7. A sum of INR 5,000 donated in cash to an Institution approved for purpose of section 80G for promoting family planning.

G 340 DC3.4

(2022 Batch Onwards)

Reg. No. :

--	--	--	--	--	--	--	--

St Aloysius College (Autonomous)
Mangaluru

Semester IV – Degree Examination

May - 2024

B.Com. (Accounting and Tax)

GOODS AND SERVICE TAX

Time: 2½ hours

Max Marks: 60

SECTION – A

Answer any FIVE of the following.

(5x2=10)

1. State the 3 types of lists as per the 7th Schedule to Article 246.
2. Write a short note on No Claim Bonus.
3. State the rates of composition applicable in the case of suppliers, manufacturers and service providers.
4. Determine the time of supply from the given information.

May 4	Supplier invoices goods taxable on reverse charge basis to Bridge & Co. (30 days from the date of issuance of invoice elapse on June 3)
May 12	Bridge & Co receives the goods
May 30	Bridge & Co makes the payment

5. Services provided to a foreign diplomatic mission located in India is exempt from GST. State the validity of this statement.
6. State the Time of Supply in the case of Vouchers.
7. State any 2 incidental expenses.

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003

SECTION - B

Answer any FOUR of the following.

(4X5=20)

8. State the 4 transactions listed on Schedule 1 with examples, which would constitute a supply even if made without consideration.
9. Write a short note on applicability of FCM and RCM in the case of GTA.
10. Fortune Ltd. (a registered taxable person) provides the following information relating to their services for the month of November, 2021

Particulars	Rs.
Gross receipts from:	
Running a Boarding School (including receipts for providing residential dwelling services Rs. 12,00,000)	28,00,000
Conducting private tuition's	16,00,000
Education services for obtaining a qualification recognized by law of a foreign country	8,00,000
Conducting modular employable skill course, approved by National Council of vocation training	10,00,000
Fees from prospective employers for campus interview	6,00,000
Renting of furnished flats for temporary stay to different persons	6,80,000

Compute the value of taxable supply and the amount of GST payable. The above receipts are exclusive of GST. GST Rate – 18%.

Contd...2

11. KHP, an entity registered as religious trust under section 12AA of the Income-tax Act, 1961, has furnished you the following details with respect to the activities undertaken by it. You are required to compute its value of taxable supply from the information given below:

Particulars	Rs.
Renting of room where charges are Rs. 500 per day	6,00,000
Renting of room where charges are Rs. 1,500 per day	9,00,000
Renting of community halls where charges are Rs.25,000 per day	10,00,000
Renting of Kalyanmandapam where charges are Rs.5,000 per day	7,50,000
Renting of shops for business where charges are Rs.15,000 per month	7,50,000
Renting of shops for business where charges are Rs.5,000 per month	5,50,000

ST ALOYSIUS COLLEGE LIBRARY

MANGALURU- 575 003

Note: Rate of GST is 18%

12. A machine has to be supplied at site. It is done by sourcing various components from vendors and assembling the machine at site. The details of the various events are:

17th September	Purchase order with advance of Rs. 50,000 is received for goods worth Rs. 12 lakh and entry duly made in the seller's books of account
20th October	The machine is assembled, tested at site, and accepted by buyer
23rd October	Invoice raised
4th November	Balance payment of Rs. 11,50,000 received

Determine the time of supply (ies) in the above scenario for the purpose of payment of tax.

13. Black and White Pvt. Ltd. has provided the following particulars relating to goods sold by it to Colourful Pvt. Ltd.

Particulars	Amount
List price of the goods (exclusive of taxes and discounts)	50,000
Tax levied by Municipal Authority on the sale of such goods	5,000
CGST and SGST chargeable on the goods	10,440
Packing charges (not included in price above)	1,000

Black and White Pvt. Ltd. received Rs. 2000 as a subsidy from a NGO on sale of such goods. The price of Rs. 50,000 of the goods is after considering such subsidy. Black and White Ltd. offers 2% discount on the list price of the goods which is recorded in the invoice for the goods. Determine the value of taxable supply made by Black and White Pvt. Ltd.

Contd...3

SECTION – C**Answer any TWO of the following.****(2X15=30)**

14. (a) A Ltd., a manufacturing concern in Rajasthan, has opted for composition scheme and furnishes you with the following information for FY 2023-24. It requires you to determine its composition tax liability and total tax liability. In FY 2022-23 total value of supplies including inward supplies taxed under reverse charge basis are Rs. 80,00,000. The break-up of supplies made in FY 2023-24 are as follows:

Particulars	Rs.
(a) Intra State Supplies of Goods X chargeable @ 5% GST	30,00,000
(b) Intra State Supplies made which are chargeable to GST at Nil rate	18,00,000
(c) Intra State supplies which are wholly exempt under section 11 of CGST Act, 2017	2,40,000
(d) Value of inward supplies on which tax payable under RCM (GST Rate 5%)	5,00,000
(e) Intra State Supplies of Goods Y chargeable @ 18% GST	30,00,000

What would be your answer if A Ltd. was a trader (supplier) and not a manufacturer? **(10 marks)**

- (b) P Ltd. a registered person provided the following information for the month of October 2020: (5 marks)

ST ALOYSIUS COLLEGE LIBRARY

MANGALURU- 575 003

Particulars	Amount (Rs.)
Intrastate Outward Supply	800000
Interstate Exempt Outward Supply	400000
Turnover of Exported Goods	2000000
Payment of IGST	120000
Payment of CGST and SGST	45000 each
Payment of Customs Duty on Export	40000
Payment made for availing GTA Services	300000

GST is payable on Reverse Charge for GTA Services.

Explain the meaning of Aggregate Turnover u/s 2(6) of CGST Act and compute the aggregate turnover of P Ltd. for the month of October 2020. All amounts are exclusive of GST. **(5 marks)**

15. Determine the Place of Supply in the given cases:

- Babban Pvt. Ltd. of Nasik, Maharashtra sells 10 refrigerators to Chaggan Pvt. Ltd. of Pune, Maharashtra for delivery at place of business of Chaggan Pvt. Ltd. in Pune.
- Pure Refineries (Mumbai, Maharashtra) gives a contract to Mowgli Ltd. (Ranchi, Jharkhand) to supply a machine which is required to be assembled in a power plant in its refinery located in Kutch, Gujarat.

- iii. Kautilya, a Chartered Accountant, (New Delhi) travels to Mumbai for business and stays in a hotel there.
- iv. Goluram, a consulting engineer based in Mumbai, Maharashtra renders professional services in respect of an immovable property of Bholuram of Bangalore located in Australia.
- v. Timmy Ferreira, a makeup artist at Kolkata, goes to Jaipur, Rajasthan for doing the makeup of Ms. Simran Kapoor, a Bollywood actress based in Mumbai.
- vi. Virubhai Virani, a resident of Ghaziabad, Uttar Pradesh, buys a ticket for a circus organized at Gurugram, Haryana by a circus company based in New Delhi.
- vii. Sukhwinder Transports Pvt. Ltd., a Goods Transportation Agency based in Noida, Uttar Pradesh, is hired by Chhaya Trade Links (registered supplier in New Delhi) to transport its consignment of goods to a buyer in Kanpur, Uttar Pradesh.
- viii. Mr. Bindisaar, an unregistered person, of New Delhi sends a courier to his brother in Amritsar, Punjab.
- ix. Mr. Amar (registered person in New Delhi) travels from Mumbai to Bangalore in Airjet flight. Mr. Amar has bought the tickets for the journey from Airjet's office registered in New Delhi.
- x. Mr. Raidhan is travelling from Delhi to Mumbai in an Airjet flight. He desires to watch an English movie during the journey by making the necessary payment.
- xi. Mr. Rishabh from Varanasi, Uttar Pradesh, visits a bank registered in New Delhi to get a demand draft made. Mr. Rishabh does not have any account with the said bank.
- xii. Mr. Shantaram, CEO of Shaurya Ltd., Mumbai (a company registered in Maharashtra) buys insurance cover for the inventory stored in company's factory located at Mumbai, from Excellent Insurers, Chennai (registered in Tamil Nadu).
- xiii. Ms. Barbie (unregistered resident of Kolkata) goes to her native place Patna, Bihar and buys a medical insurance policy for her parents there from Safe Insurers, Patna (registered in Bihar).
- xiv. Mr. Freddy (Puducherry) gets a pre-paid mobile recharged from a grocery shop in Chennai.
- xv. Mr. George (New Delhi) gets his post-paid mobile bill (billing address New Delhi) paid online from Goa.

16. (a) Sewa & Sahyog Hospital, a clinical establishment registered under GST in the state of Punjab has received the following amounts in respect of the activities undertaken by it during the month of October, 2022:

Particulars	Amount (Rs.)
Renting of rooms of hospital (other than ICU) for providing health care services (room rent is Rs. 7,500 per day)	5,00,000
Mortuary Services	1,00,000
Services provided by the cord blood bank unit of the hospital by way of preservation of stem cells	2,00,000
Pranic healing treatments (Such treatment is not a recognized system of medicine in terms of Sec 2(h) of the Clinical Establishments Act, 2010)	4,00,000
Hair transplant services	2,50,000
Plastic surgeries (One such surgery was conducted to restore anatomy of a child affected due to an accident. Consideration of Rs. 1,50,000 was charged for the same)	6,00,000

All the transactions stated above are intra-state transactions and all transactions are exclusive of GST.

You are required to compute the value of taxable supply on which GST is to be paid by Sewa & Sahyog Hospital for the month of October, 2022 by giving necessary explanations for treatment of various items. **(8 marks)**

- (b) Mr. Dhanwan, an individual registered supplier of Ahmedabad (Gujarat), received the following amount towards rendering of the intra-state supply of various services in the month of January 2023:

Particulars	ST ALOYSIUS COLLEGE LIBRARY MANGALURI- 575 003	Amount (Rs.)
Consideration received from security and housekeeping services provided to "Holy Foundation", an educational institution providing services by way of pre-school education, outside the school premises on its annual day function		60,000
Amount received as an honorarium for participation as guest anchor on "Apna TV" in relation to a debate		2,25,000
Sum received as hiring charges for provision of non-air-conditioned contract carriage for transportation of employees to and from the work to M/s Siddhi Pvt. Ltd., a registered person under GST. Such hiring is for 3 months. Use of the contract carriage is at the disposal of the company		1,50,000
Amount received from provision of training in recreation activities of music		90,000
Renting of residential flat to Mr. Sahil, proprietor of M/s Dayaram & Sons, a registered person under GST for the purpose of his own residence (in personal capacity)		30,000

You are required to compute the value of supply on which GST is to be paid by Mr. Dhanwan for the month of January 2023. All the amounts stated above are exclusive of GST wherever applicable. Suitable notes should form part of your answer. **(7 marks)**

G 702.4

(2020 batch onwards)

Reg. No.

--	--	--	--	--	--	--	--

**St Aloysius College (Autonomous)
Mangaluru**

B.Com./B.B.A.– Semester IV -Degree Examination

May - 2024

FOUNDATION COURSE IN GENDER EQUITY AND VALUE EDUCATION

Time: 2 Hrs.

Max Marks: 50

- I. Answer any FIVE of the following questions in just one sentence each. (5×1=5)**
1. Define Gender equity
 2. What is gender bias?
 3. Expand POCSO
 4. Define sex ratio
 5. Define female feticide?
 6. Give an example for gender role.
 7. Give an example for gender stereotypes.
- II. Answer any FIVE of the following questions in about two sentences each. (5×2=10)**
8. What is the difference between masculinity and Femininity
 9. What is infant and maternal mortality?
 10. Mention the forms of violence against women.
 11. Define human trafficking.
 12. What is globalization?
 13. Mention women specific directive principles
 14. What is Dowry prohibition act?
- III. Answer any TWO of the following questions in 20 lines each. (2×10=20)**
15. Discuss the status of women in India
 16. Describe the characteristics of matriarchy and patriarchy system.
 17. Explain the functions of National commission for women
 18. Write a note on the various laws that protect women and children.

PART – B

VALUE EDUCATION (IV semester)

- IV. Answer any ONE of the following in not less than a page. (5×1=5)**
19. What is corruption? What are the reasons for corruption?
 20. Write the short note on RTE 2009?
- V. Answer any ONE of the following in not less than two pages. (10×1=10)**
21. Explain the role of youth in Environmental Protection.
 22. Explain the provisions aimed at curbing or combating Sexual Harassment at work place.

G 735 LA1.4

(2021 batch onwards)

Reg. No.

--	--	--	--	--	--	--	--

**St Aloysius College (Autonomous)
Mangaluru**

**B.A./ B.Com./B.B.A./B.Sc./B.C.A. - Semester IV - Degree Examination
May - 2024
ENGLISH**

Time: 2½ hrs.

Max Marks: 60

UNIT - I (PROSE)

I. A Answer the following in a word/phrase/sentence each. (5x1=5)

1. Which tribe did Chief Seathl belong to?
2. Name the place where Stephen Leacock grew up and which is now converted into a National Historic Site of Canada.
3. "Rich people are troubled with _____ all the time."
4. Which book written by Arundhati Roy was awarded the Booker Prize in 1997?
5. What according to Azim Premji is a criminal act?

ST ALOYSIUS COLLEGE LIBRARY

MANGALURU- 575 003

B Answer any THREE of the following in about 180-200 words each.

(3x5=15)

1. What, in the author's opinion, is the reason which ultimately compels him to resign himself to the Great Chief's offer of buying the land? Explain.
2. Why does Leacock remark that wealth is a "burden that one must carry"? Explain with reference to the essay, "Are the Rich Happy?"
3. "The greatest lessons in life are learnt from children, not from learned men." How does the author emphasize the significance of these words of Gandhi through his own experience?
4. In what ways is the speaker "the biggest trouble-maker"? Explain in the light of the lecture "Peace and the New Liberation Theology".

UNIT - II (POETRY)

II. Answer any TWO of the following in about 180-200 words each.

(2x5=10)

1. How does the reader become aware of the identity of the persona or the speaker? How and why do you think the speaker in the poem, 'Channel Firing' is represented in the form of a skeleton? Comment.
2. Comment on the influence of the "allure of power and unethical living" in the contemporary society in the light of the poem, 'The Second Coming'.
3. What does the poet advise people to do when they are in a difficult or conflicting situation? Elaborate in the light of the poem 'Stay Calm'.
4. Comment on the tone of the poem 'The Lynching'.

Contd...2

UNIT - III (SHORT - STORY)**III. Answer any TWO of the following in about 180-200 words each.****(2x5=10)**

1. Explain what happened during Kong's visit to the wine tavern after the mid-autumn festival. Did he visit the tavern? What do you know about Kong Yiji after the mid-autumn festival? Comment.
2. Summarize the peasant's narration of the conversation between the hermits and their behaviour on the island as he witnessed them.
3. How was the hermits' way of serving God? Write a summary of the conversation between the Bishop and the curious hermits.
4. Explain how Lu Xun ultimately landed up as an employee at XianHeng wine tavern.

UNIT - IV (Grammar and Writing Skills)**IV A. Change the voice of the following sentences.****(5x1=5)**

1. They are completing the assignments.
2. Who broke the glass?
3. They have published all the details of the invention.
4. He teaches us grammar.
5. We saw the eclipse.

B. Fill in the blanks with the correct form of the verb given in brackets.**(5x1=5)**

1. None of the jewellery _____ (is/are) missing.
2. Neither John nor you _____ (was/were) present.
3. The students of this class _____ (come/comes) on time.
4. A bouquet of red flowers _____ (lend/lends) colour to the room.
5. The style and colour of these pants _____ (is/are) best for you.

C. Frame 'WH' questions to get the underlined words as an answer.**(5x1=5)**

1. They sent a letter.
2. My company begins its fiscal year on July 1.
3. Swimming is the sport mentioned in the list.
4. I borrowed money from Nikhi.
5. They lose focus every two minutes.

D. Convert the following sentences into indirect speech. (5x1=5)

1. She said, "I have baked a cake."
2. Ann said to me, "Have you ever been to the United States?"
3. Melson said, "I will finish my work in two days."
4. The leader said, "Have faith on yourself."
5. Maria said, "Sing with me".

(2022 Batch onwards)

G 736 LA3.4

Reg. No.

--	--	--	--	--	--	--	--

St Aloysius College (Autonomous) Mangaluru

**B.A./B.Com./B.B.A./B.Sc./B.C.A. - Semester IV - Degree Examination
May - 2024**

HINDI

Time: 2½ hrs.

Max Marks: 60

I अ) किसी एक प्रश्न का उत्तर लिखिए :

(1x5=5)

1. पत्रकारिता के अर्थ और सिद्धांत को स्पष्ट कीजिए।
2. प्रेस के साथ संपर्क तथा उसके (प्रेस के) माध्यम से सरकारी मामलों पर मत-विचारों का प्रसार हेतु अधीनस्थ कार्यालयों के लिए कार्यालय ज्ञापन का नमूना पेश कीजिए।

आ) किसी एक प्रश्न का उत्तर लिखिए :

(1x5=5)

1. आलेखन की परिभाषा लिख कर भेदों को समझाइए।
2. कंप्यूटर में हिंदी भाषा के महत्व को स्पष्ट कीजिए।

II एक वाक्य में उत्तर लिखिए :

(10x1=10)

1. मिश्रित चिट्ठा किसे कहते हैं? ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003
2. सरकारी आदेशों का प्रामाणीकरण कब होता है?
3. आलेखन की भाषा कैसी होनी चाहिए?
4. युद्ध के क्षेत्र में अस्त्र शस्त्रों को चलाने में किसकी सहायता ली जा रही है?
5. किसने सबसे पहले प्रेस को सामाजिक उद्देश्य से जोड़ा?
6. हिंदी साहित्य की दैनिक पत्रिका कौन-सी है?
7. चिट्ठा लिखने वाले को क्या कहते हैं?
8. पत्रकारिता एक _____ है।
9. किसने मानव जीवन को सरल व सुखद बना दिया है?
10. Spell checker को हिंदी में क्या कहते हैं?

III एक वाक्य में उत्तर लिखिए :

(10x1=10)

1. कितनी भाषाओं को भारत सरकार ने स्वीकृति दी है?
2. रहीम के अनुसार वे मनुष्य जो माँगने के लिए जाते हैं, वे किसके समान हैं?
3. क्रोध कैसे उत्पन्न होता है?
4. रहीम के अनुसार राजा बलि को परास्त करने के लिए भगवान विष्णु ने कौन-सा रूप धारण किया था?
5. हर एक स्त्री क्या चाहती है?
6. रहीम के अनुसार विपत्ति से हमें क्या पता चलता है?
7. 'यह देश एक है' निबंध के निबंधकार कौन हैं?

Contd...2

8. महाराजा युधिष्ठिर के राजसूय यज्ञ में किस भाग के राजाओं ने भाग लिया था?
9. राजा के नेत्र रूपी भौंरे क्या पीकर आनंदित हो रहे थे?
10. कबीरदास के अनुसार मनुष्य किसका भजन नहीं कर पाते?

IV अ) निम्नलिखित किसी एक पद्यांश का संदर्भ सहित व्याख्या कीजिए : (1x5=5)

1. "काँई म्हारो जणम बारम्बार ॥ टेक ॥
पूरबला काँई पुत्र खुट्याँ माणसा अवतार।
बढ़या छिण-छिण घट्या पल पल जातणा कुछ बार॥
बिरछरां जो पात टूटया, लाया णा फिर डार।
भो समुन्द अपार देखां, अगम झोंखी धार॥
लाल गिरधर, तरण तारण वेग करस्यो पार।
दासी मीरां लाल गिरधर, जीवणा दिन च्यार॥"
2. "करगस सम दुर्जन वचन रहे संत जन टारि।
बिजुरी परे समुद्र में, कहा सकेगी जारी॥"

आ) निम्नलिखित किसी एक अवतरण का संदर्भ सहित व्याख्या कीजिए : (1x5=5)

1. "तुमने मेरे साथ यह किया, वह किया। अब तक तो सहता आया, अब नहीं सह सकता।" इसके आगे बढ़कर जब कोई दाँत पीसता और गरजता हुआ यह कहने लगे कि "मैं तुम्हें धूल में मिला दूँगा, तुम्हारा घर खोदकर फेंक दूँगा।" तब क्रोध का पूर्ण स्वरूप समझना चाहिए।"
2. "चीन भारत में चक्रवर्ती सम्राट कहलाने के लिए यहाँ के राजे अक्सर, बड़ी-बड़ी लडाइयाँ लडा करते थे। मगर, इन लडाइयों के भीतर सिर्फ़ यही भाव नहीं था कि राजा अपना प्रभुत्व फ़ैलाना चाहते थे।"

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003

V किसी एक प्रश्न का उत्तर लिखिए : (1x10=10)

1. कबीर के 'दोहों' का भावार्थ स्पष्ट कीजिए।
2. मीराबाई की भक्ति और कृष्ण प्रेम पर प्रकाश डालिए।

VI किसी एक प्रश्न का उत्तर लिखिए : (1x10=10)

1. क्रोध शांति भंग करने वाला मनोविकार' को पठित निबंध के आधार पर स्पष्ट कीजिए ।
2. भारत में प्रचलित विभिन्न भाषाओं में छिपे एकता पर प्रकाश डालिए ।

(2021 batch onwards)

Reg. No.

--	--	--	--	--	--	--	--

G 337 LA2.4

ಸಂತ ಅಲೋಶಿಯಸ್ ಕಾಲೇಜು (ಸ್ವಾಯತ್ತ), ಮಂಗಳೂರು
ಬಿ.ಕಾಂ. - ನಾಲ್ಕನೆಯ ಚತುರ್ಮಾಸ ಅಂತಿಮ ಪರೀಕ್ಷೆ

MAY - 2024

ಕನ್ನಡ ಭಾಷಾಪತ್ರಿಕೆ - 4

ಗರಿಷ್ಠ ಅಂಕ: 60

7 X 3 = 21

ಸಮಯ : 2½ ಘಂಟೆ

- I ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಮೂರನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ
1. ಕುಮಾರವ್ಯಾಸನು ಚಿತ್ರಿಸುವಂತೆ ಪಾಂಡವರು ಸಭೆಯಲ್ಲಿ ಹೊಂದಿದ ಅಸಹಾಯಕತೆ ಮತ್ತು ತಳಮುಳವನ್ನು ವಿವರಿಸಿ
 2. ರತನ್ ಟಾಟಾರವರ ಜೀವನ ಮತ್ತು ಸಾಧನೆಯನ್ನು ವಿವರಿಸಿರಿ
 3. 'ಇವನ ಹುಟ್ಟಿದ ಹಬ್ಬ'- ಕವನದಲ್ಲಿ ಕಾಣಿಸುವ ನಿರೂಪಕನ ದುರಂತವೇನು?
 4. ಸತ್ಯಕ್ಕನ ಪಚನಗಳಲ್ಲಿ ಕಾಣಿಸುವ ದೃಢಭಕ್ತಿಯನ್ನು ವಿವರಿಸಿರಿ
 5. ವಿವೇಕಾನಂದರ ಸಮಾಜ ಸುಧಾರಕ ವ್ಯಕ್ತಿತ್ವವನ್ನು ಪರಿಚಯಿಸಿರಿ
 6. 'ಕತ್ತಲ ಹಾದಿಯಲ್ಲಿ ದೊಂದಿ ಹಿಡಿದು'-ವ್ಯಕ್ತಿಚಿತ್ರದಲ್ಲಿ ಮನೋಜ್ ಅವರ ಜೀವನದ ಕತ್ತಲ ಹಾದಿ ಯಾವುದು? ಅವರ ಪಾಲಿಗೆ ಬಂದ ದೊಂದಿ ಬೆಳಕು ಯಾವುದು?

ST ALOYSIUS COLLEGE LIBRARY

MANGALURU- 575 003

3X 3 = 09

- II ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಮೂರನ್ನು ಸಂಕ್ಷಿಪ್ತ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ
7. ತವರಿನ ಸಿರಿ-ಜನಪದ ಗೀತೆಯಲ್ಲಿ ತಾಯಿಯ ಬಗೆಗಿನ ಪ್ರೀತಿ ಹೇಗಿದೆ?
 8. ಕನ್ಯಾಕುಮಾರಿಯಲ್ಲಿ ವಿವೇಕಾನಂದರು
 9. 'ಬಂದಿದೆ ದೂರು ಬಂದಿದೆ ಪಾಂಡವರಿಗೆ'- ತೀರ್ಥನೆಯು ಯಾವ ಪ್ರಶ್ನೆಗಳನ್ನು ಎತ್ತಿದೆ? ವಿವರಿಸಿರಿ
 10. ಒಂಟಿಗಳ ದಿನವು ಹೇಗೆ ಮತ್ತು ಯಾಕೆ ಹುಟ್ಟಿತು?
 11. ಶಿಕ್ಷಕ ವೃತ್ತಿಯನ್ನು ಸಮಾಜವು ಹಗುರವಾಗಿ ಕಾಣುವ ಬಗ್ಗೆ ವಾನಳ್ಳಿಯವರು ಹೇಗೆ ವಿವರಿಸಿದ್ದಾರೆ?
 12. ಅಮ್ಮನ ಗುಡ್ಡಕ್ಕೆ ದೊಡ್ಡವಳಾದ ಬಳಿಕ ನಿರೂಪಕಿ ಮಾಡಿದ ಪಯಣದ ಕುರಿತು ಬರೆಯಿರಿ

4 X 1 = 04

- III ಒಂದು ಪದ್ಯಭಾಗದ ಸಂದರ್ಭ ಸೂಚಿಸಿ ಪದ್ಯದ ಮಹತ್ವವನ್ನು ವಿವೇಚಿಸಿ

13. ಉಗಿದು ಹಾಯ್ಕುವ ಖಳನ ನಿಡಿದೋ
ಳುಗಳು ಬಳಲಿದುವಳ್ಳಿಹೊಯ್ಯವು
ಡಗೆಯ ಡಾವರವಾಯ್ತು ಬಹಳ ಸ್ವೇದಜಲ ಜಡಿಯೆ
ತೆಗೆದು ನಿಂದನು ಸೀರೆಯೊಟ್ಟಿಲು
ಗಗನವನು ಗಾಹಿಸಿತು ಗರುವೆಯ
ಬಗೆಗೆ ಬೇಸರವಿಲ್ಲ ಬೆರಗಾದುದು ಮಹಾಸ್ಥಾನ
14. ನಮ್ಮದೆಯಂ ತಾಯೆ ಬಲಿಸು
ಎಲ್ಲರ ಬಾಯಲ್ಲಿ ನೆಲಿಸು
ನಮ್ಮ ಮನಮನೊಂದೆ ಕಲಿಸು
ಇದನೊಂದನೆ ಕೋರುವೆ

Contd...2

G 337 LA2.4

2X2= 04

- IV ಎರಡು ಪದ್ಯ ಸಾಲುಗಳ ಸಂದರ್ಭ ಸೂಚಿಸಿ ಸಾಲಿನ ಮಹತ್ವವನ್ನು ವಿವೇಚಿಸಿ
15. ಸವ್ಯಶಯವಿಲ್ಲದೆ ಕುರುಬಲವ ಕೊಂದವನು ಹಿವುಸಕನಾದಿಕೇಶವನೊ ಪಾಂಡವರೊ
 16. ತಿಟ್ ಹತ್ತಿ ತಿರುಗಿ ನೋಡ್ಯಾಳ
 17. ತೊಟ್ಟ ಲಂಗ ಹರಿಸಿಕೊಳ್ಳದೆ ನಾನು ಹಿಂತಿರುಗಿದ್ದೇ ಇಲ್ಲ
 18. ಏಕೆನ್ನ ಬಾರದ ಭವಂಗಳಲ್ಲಿ ಬರಿಸಿದೆ?

3X2= 06

V ಅ) ಕೆಳಗಿನ ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ

19. ಕನಕದಾಸರು
20. 'ಕನ್ನಡಿಗರ ತಾಯಿ' ಕವನದಲ್ಲಿ ಹೇಳಲಾದ ವಿರಾಟಪುರ
21. ಸತ್ಯಕ್ಕ
22. ಕುಮಾರವ್ಯಾಸ

3X2= 06

ಆ) ಕೆಳಗಿನ ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ

23. ಜಾನ್ ಡಿ ರಾಕೆಫೆಲ್ಲರ್
24. ನೇಮಿಚಂದ್ರ
25. ರೋಹಿತ್ ಚಕ್ರತೀರ್ಥ
26. ವಿಶ್ವೇಶ್ವರ ಭಟ್

1X10= 10

VI ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದೊಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿ

27. ನಿರಂಜನ ವಾನಳ್ಳಿಯವರು ಎಲ್ಲಿ ಕುಲಪತಿಯಾಗಿದ್ದಾರೆ?
28. ವಿವೇಕಾನಂದರ ಮಾತೃಭಾಷೆ ಯಾವುದು?
29. ಪವನಜನ ಉಬ್ಬಟಿಯನು ಹುಬ್ಬಿನಲಿ ನಿಲಿಸಿದವನು ಯಾರು?
30. 'ಸುದ್ದಿಮನೆ ಕತೆ' - ಇದು ಯಾರ ಅಂಕಣ?
31. 'ಬದುಕು ಬದಲಿಸಬಹುದು' - ಯಾರು ಬರೆದ ಅಂಕಣ?
32. 'ಅಮ್ಮನ ಗುಡ್ಡ' - ಕವಿತೆಯನ್ನು ಬರೆದವರು ಯಾರು?
33. ಕನಕದಾಸರ ಗುರು ಯಾರು?
34. 'ಇವನ ಹುಟ್ಟಿದ ಹಬ್ಬ' - ಕವನ ಬರೆದವರು ಯಾರು?
35. ಜನಪದ ಸಾಹಿತ್ಯವು ಕಂಠಸ್ಥವೋ? ಲಿಖಿತವೋ?
36. ಕಾರಕಳದ ನಿಡುಕರು ಯಾರು?

(2021 Batch Onwards)

G 338 LA4.4

Reg. No.

--	--	--	--	--	--	--

St Aloysius College (Autonomous)
Mangaluru

B.Com. Semester IV – Degree Examination

May - 2024

SANSKRIT

Time: 2½ hrs.

Max Marks: 60

1 द्वौ अनुवादं कृत्वा विवृणुत ।

2 x 5 = 10

- 1.1 जानामि सर्वत्र सदा च नाम द्विजोत्तमाः पूज्यतमाः पृथिव्याम् ।
अकार्यमेतच्च मयाद्य कार्यं मातुर्नियोगाद् अपनीय शङ्काम् ॥
- 1.2 भुक्तानि यौवनसुखानि यशोऽवकीर्णं राज्ये स्थितं स्थिरधिया चरितं तपोऽपि ।
श्लाघ्यः सुतः सुसद्शान्त्वयजा स्नुषेयं चिन्त्यो मया ननु कृतार्थतयाऽद्य मृत्युः ॥
- 1.3 नाहिन्नाणात् कीर्तिकामयाप्ता नापि श्लाघ्या स्वामिनोऽनुष्ठिताज्ञा ।
दत्त्वात्मानं रक्षितोऽन्येन शोच्यो हा धिक् कष्टं वञ्चितो वञ्चितोऽस्मि ॥
- 1.4 युद्धप्रियाश्च शरणागतवत्सलाश्च दीनेषु पक्षपतिताः कृतसाहसाश्च ।
एवंविधप्रतिभयाकृतिकुचेष्टितानां दण्डं यथार्थमिह धारयितुं समर्थाः ॥

2 त्रीन् सप्रसङ्गं विवृणुत ।

3 x 4 = 12

- 2.1 नायं नागः, परित्यज एनम्, माम् भक्षय ।
- 2.2 अयं तु दक्षिणोबाहुरायुधं सहजं मम ।
- 2.3 मर्षयतु भवान् मर्षयतु । अयं मे प्रकृतिदोषः ।
- 2.4 विचित्राणिहि दैवविलसितानिः
- 2.5 भोः सुयोधन, वर्धते ते शत्रुपक्षः ।

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003

3 त्रीन् कर्णाटकभाषया आङ्ग्लभाषया वा प्रबन्धात्मकमुत्तरं लिखत ।

3 x 5 = 15

- 3.1 भासमहाकवेः विषये प्रबन्धं लिखत ।
- 3.2 संस्कृतनाटकानां उगमः- अस्मिन् विचारे प्रबन्धं लिखत ।
- 3.3 मध्यमव्यायोगः इति नाटकशीर्षिकायाः सार्थक्यं निरूपयत ।
- 3.4 मध्यमव्यायोगः रूपके वृद्धब्राह्मणकुटुम्बस्य सदस्यानां पात्रचित्रणं कुरुत ।
- 3.5 नागानुकम्पा-रूपकभागं सविमर्शं निरूपयत ।

4 एकं संस्कृतेन टिप्पणीं लिखत ।

1 x 5 = 05

- 4.1 श्रीहर्षदेवः ।
- 4.2 महाभारतम् ।
- 4.3 पाण्डवाः ।

Contd...2

G 338 LA4.4

Page No.2

- 5 द्वौ कर्णाटकभाषया आङ्ग्लभाषया वा टिप्पणीं लिखत । 2 x 4 = 08
- 5.1 नान्दी ।
- 5.2 सूत्रधारः ।
- 5.3 भरतवाक्यम् ।
- 6 एकम् अलङ्कारं सलक्षणं सोदाहरणं विवृणुत । 1 x 5 = 05
- ST ALOYSIUS COLLEGE LIBRARY**
MANGALURU- 575 003
- 6.1 उपमा ।
- 6.2 श्लेषः ।
- 6.3 अर्थान्तरन्यासः ।
- 7 एकं वृत्तं सलक्षणं सोदाहरणं विवृणुत । 1 x 5 = 05
- 7.1 वसन्ततिलका ।
- 7.2 अनुष्टुप् ।
- 7.3 इन्द्रवज्रा ।

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003

G 739.LA 8.4

Reg. No:

--	--	--	--	--	--	--	--

St Aloysius College (Autonomous)
Mangaluru

B.A. /B.Sc./B.Com /BBA/BCA - Semester IV - Degree Examination
May - 2024

KONKANI

Max. Marks: 60

Time: 2 1/2 Hours

ಕವನಾಂ - ಯುನಿಟ್ ೧

(5×1=5)

I ಖಂಚಾಯ್ ಎಕಾ ಕವನಾಚೊ ಸಾರಾಂಶ್ ಬರಯಾ

೧. ಜೆನ್ನಾ ಕನಕ್ತ್ ಜಾತಲೊಂ
ಹಾಂವ್ ಮ್ಹಜೆ ಲಾಗಿ
ತೆನ್ನಾ ಮನ್ ಭರುನ್ ಉಲೊವ್ನ್ ಘೆತಲೊಂ.

೨. ಮ್ಹಜೆ ಮತಾಂತ್ ಕೆದಾಳಾಗೀ ಸರ್‌ಲ್ಲಾ
ಪಪ್ಪಕ್ ಸಯ್ರ್ಯಾ ಧಯ್ರ್ಯಾಂನಿ
ಕಾಲ್ ಮಾತಿಯೆಕ್ ಪಾಯ್ಲಾಂ.

(1×5=5)

II. ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ

೧. ನೈಫ್ ರಸ್ತೊ ಖಿಯರ್ ಆಸಾ?
೨. ನೈಫ್ ರಸ್ತಾರ್ ರಾತ್ಲೆಂ ವೆಳಿಂ ಕಿತೆಂ ಕಾಮಾಂ ಚಲ್ತಾತ್?
೩. ನಂದಿನಿ ಕೊಣಾಚೆ ಲಿಖ್ಣೆ ನಾಂವ್ ಜಾವ್ಪಾಸಾ?
೪. ಕಿತೆಂ ಸಾವ್ಯೆಂ ಬರಿ ಪಾಟ್ಲಾವ್.ಕರ್ತಾ?
೫. ಫ್ರಾನ್ಸಿಸ್ ಫೆರ್ನಾಂಡಿಸಾನ್ ಕಿತ್ಲೆಂ ನಾಟಕ್ ಬರಯ್ಲಾತ್?

(5×1=5)

III ಖಂಚಾಯ್ ಎಕಾ ಸವಾಲಾಕ್ ಜಾಪ್ ಬರಯಾ

೧. ಧಂಪ್ರಾಕ್ ಆನಿಂ ದುಬ್ಳಿಕಾಯೆಕ್ ಆಸ್ಚೊ ಸಂಬಂಧ್ ಕಸೊ ವ್ಯಕ್ತ್ ಜಾಲಾಂ?
೨. ಶಾಯರಿ ಮುಖಾಂತ್ ಕವಿ ಕಿಶೆಂ ಸಂದೇಶ್ ದಿತಾ?

ಗೆದ್ ಭಾಗ್ ಯುನಿಟ್ -೨
ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003

(1×5=5)

I ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ

೧. ಭಾವ್.ಮೊಸ್ತೆನಿನ್. ಸೊಡಯಿಲ್ಲಾ ಪಿಂತುರಾ ಪಯ್ಕಿಂ ಖಂಚಾಯ್ ಎಕಾ ಇಗರ್ಜೆಚೆ ಉಲ್ಲೇಖ್ ಕರಾ.
೨. ಖಂಚಾ ವೊರ್ಸಾ ಭಾವ್.ಮೊಸ್ತೆನಿ ಅಂತಲೊರ್?
೩. ವೊಕ್ಲೆ - ನೊವ್ರಾಚೆ ನ್ಹೆಸಣ್ ಉಲ್ಲೇಖ್ ಕರಾ.
೪. ಫರಾನಿಂ ದಾದ್ಲ್ಯಾಚೆ ಕೇಸ್ ಕಾಡ್ತಲ್ಯಾಕ್ ಕಿತೆಂ ಮ್ಹಣ್ತಾಲೆಂ?
೫. 'ಆವ್ ಏರ್' ಸಬ್ದಾಚೊ ಆರ್ಥ್ ಕಿತೆಂ?

(5×2=10)

II. ಖಂಚಾಯ್ ದೋನ್ ಸವಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ

೧. ಭಾವ್.ಆಂಟನಿ ಮೊಸ್ತೆನಿಚ್ಯಾ ಪಿಂತುರಾಂ ವಿಶಿಂ ಕಳಯಾ.
೨. ಖಿಂಚೊಯ್ ಪಾಂಚ್ ವೊವಿಯೊ ಬರಯಾ.
೩. ಕೊಂಕ್ಣಿ ಸಂಸ್ಕೃತೆಚ್ಯಾ ಪರ್ತಪಣಾಂ ವಿಶಿಂ ಕಳಯಾ.

Contd...2

G 739.LA 8.4

ಯುನಿಟ್ - ೨. ಕಾದಂಬರಿ

(5×1=5)

I ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ

೧. ಕೋಣ್ ಆಂಜೆಲಾಕ್ ಉಚಾಂಬಳ್ ಕೀಡ್ ಮ್ಹಣ್ ಅಪಯ್ತಾ?
೨. ಕೋಣ್ ಆಂಜೆಲಾಚ್ಯಾ ಮೊಗಾರ್ ಪಡ್ತಾ?
೩. ಕೋಣ್ ಭಾವಾಡ್ತಾ ಖಾತಿರ್ ಜೇವ್ ದೀಂವ್ಕ್ ತಯಾರ್?
೪. ಕೋಣ್ ದೇವ್ ಭಿರಾಂತಿಚಿ ಸ್ತ್ರೀ ಜಾವ್ನಾಸಾ?
೫. ಮಹಾಭಾರತಚೊ ಶಕುನಿ ಕಾದಂಬರಿಂತ್ ಕೋಣ್?

(5×2=10)

II ಸವಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ.

೧. ಆಂಜೆಲ್ ಕಾದಂಬರಿ ಪ್ರಸ್ತುತ್ ಪರಿಗತೆಂತ್ ಸಮಕಾಲೀನ್ ಮ್ಹಣ್ ಭೊಗ್ತಾಗೀ? ವಿವರಿಯಾ.
೨. ಆಂಜೆಲ್ ಕಾದಂಬರಿಂತ್ಲ್ಯಾ ನೊಬೆಲೆಚ್ಯಾ ಪಾತ್ರಾಂ ವಿಶಿಂ ಚರ್ಚಾ ಕರಾ.

ಯುನಿಟ್ ೪ - ವ್ಯಾಕರಣ್

(5×1=5)

I ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ

೧. ದೊಗಾಂಚೊ ನ್ಯಾಯ್ ತಿಸ್ತಾಕ್ ----- ಹಂ ಗಾದ್ ಪೂರ್ಣ್ ಕರಾ.
೨. ಭಾಶಾಂತರ್ಕಾರಚಿ ಖಿಂಚಿಯ್ ಎಕ್ ಸಮಸ್ಯಾ ಉಲ್ಲೇಖ್ ಕರಾ.
೩. ಅಮ್ನೋರ್ ಸಬ್ದಾಕ್ ಕನ್ನಡಕ್ ಅನುವಾದ್ ಕರಾ.
೪. ಹುಮಿಣ್ಯೊ ಮತಿಕ್ ಕಿತೆಂ ದಿತಾತ್?
೫. ವೊವಿಯೊ ಕೆನ್ನಾ ಗಾಂವ್ಣೊ ?

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003

(5×2=10)

II ಖಂಚಾಯ್ ದೋನ್ ಸವಾಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ

೧. 'ಸಮಾಜಿಚ್ಯಾ ಉದ್ದೇಶ್ ಖಾತಿರ್ ಯುವಜನಾಂಚೊ ಪಾತ್ರ್' ಪ್ರಬಂಧ್ ಬರಯಾ.
೨. 'ಪಯ್ಲೆಂ ಆಯ್ಲಾ ಕಾನಾಂ ವರ್ಣಿಂ ಮೊಗಿರ್ ಆಯ್ಲಿಂ ಶಿಂಗಾಂ ಜಬ್ಬೊರ್' ಗಾದ್ ವಿಸ್ತರಣ್ ಕರಾ.
೩. ಖಿಂಚೊಯ್-ಪಾಂಚ್ ಹುಮಿಣ್ಯೊ ಸೊಡಯಾ.

(2021 batch onwards)

G 740 LA7.4

Reg. No.

--	--	--	--	--	--	--	--

**St Aloysius College (Autonomous)
Mangaluru**

B.A./B.Sc./B.Com./B.B.A./B.C.A. Semester IV – Degree Examination
May - 2024

**ADDITIONAL ENGLISH
World Literature - II**

Time: 2½ hrs.

Max Marks: 60

UNIT - I (SHORT STORIES)

I. A Answer the following in a word/phrase/sentence each: (5x1=5)

1. What was the total cost of framing the picture as mentioned in the short story, 'The Gold Frame'?
2. The shift on emphasis throughout the story in 'Toasted English' is to encourage and guide to use English as _____.
 - a) A Bharat Brand of English
 - b) American Brand of English
 - c) World Brand of English
 - d) English used by Britishers

3. What did the thief say his name was when enquired by Mr. Anil?

4. _____ is defined as deliverance of sin.

5. The Bishop referred to himself as Christ's _____.

ST ALOYSIUS COLLEGE LIBRARY

MANGALURU- 575 003

B. Answer any THREE of the following in about 180-200 words each: (3x5=15)

1. What impression do you gather about Datta the frame maker, having read the story, 'The Gold Frame'?
2. How did Americans simplify the usage of English as mentioned in the short story, 'Toasted English'?
3. Write a note on the various characters sailing in the vessel and the purpose of their journey.
4. Give a brief character sketch of Anil highlighting his qualities.

UNIT - II (PLAY)

II. Answer any ONE of the following in about 180 words each:

(1x10=10)

1. How do the characters in, *Dance Like A Man* live out their ambitions and dreams? Use examples from the play.
2. What is the significance of the title *Dance like a Man*? How does it relate to the theme of the play?

Contd...2

G 740 LA7.4

UNIT - III (NOVEL)

III. Answer any ONE of the following in about 250 words: (1x10=10)

1. How does death become a theme in, *The Outsider*?
2. Critically evaluate the character of Meursault and his actions and motivations in, *The Outsider*.

UNIT - IV (GRAMMAR AND WRITING SKILLS)

IV A. Give suitable question tags for the following. (10x1=10)

1. We have plenty of work to do. **ST ALOYSIUS COLLEGE LIBRARY**
MANGALURU- 575 003
2. None of the food was tasty.
3. A few students came prepared for the examination.
4. We could scarcely follow his speech.
5. They followed the instructions.
6. He used to be a good basketball player.
7. They are painting the house.
8. Pass the salt.
9. Let's have some tea.
10. Everybody was present.

B. Write an argumentative essay on any ONE of the topics given below in about 250 words: (1x10=10)

1. Do you believe that elections should be decided by the popular vote?
2. Should everyone be entitled to free health care?

--	--	--	--	--	--	--	--

**St. Aloysius College (Autonomous)
Mangaluru**

**B.A./B.Sc. /B.Com./B.B.A./B.C.A. - Semester IV - Degree Examination
May - 2024**

FRENCH

Time: 2½ hrs.

Max Marks: 60

I. Répondez aux 5 questions:

(5x2=10)

1. Où nous trouvons le tableau de Monalisa?
2. Écrivez une région connue pour le fromage français.
3. Quel est la salarie (SMIC) minimum en France?
4. Elaborez CDD
5. Qu'est-ce que beaucoup de salariés des enterprise craignent?
6. Écrivez deux noms de fromage français.

II. Répondez aux 4 questions en 9 ou 10 lignes

(4x5=20)

1. Résumez l'article question d'argent.
2. Enumérez et discutez le mode français.
3. Discutez le système d'assurance de la sécurité sociale en France.
4. Expliquez quel type de tâches ménagères vous faites souvent à la maison.
5. Pourquoi les français sont insatisfaite ?

ST ALOYSIUS COLLEGE LIBRARY

MANGALURU- 575 003

III. Comparez

(5x1=5)

1. Rajasthan et Andhra Pradesh ont des fleuves (-)
2. Les femmes et les hommes travaillent (=)
3. Le fauteuil et la chaise (+ confortable)
4. Le train et l'avion (rapide -)
5. Sylvie court (-vite) Ronald

IV. Mettez les verbes au temps indiqué:

(5x1=5)

1. Nous _____ (placer- présent) les livres sur la table.
2. Prends des médicaments, vous ne _____(être- futur simple) plus malade.
3. Elles (travailler, future proche) dans un restaurant.
4. Elle _____ (installer - passé composé) à Lille il y a deux semaines.
5. Vous(aimer , future simple) la ville ou la campagne. ?

V. Répondez en utilisant les pronoms possessifs

(5x1=5)

1. Marie est-ce que c'est ta veste?
2. Elle s'occupe de ses affaires et vous vous occupez de.....
3. Est-ce qu'il est sa fille? Oui elle est _____
4. Elle a perdu son portable. Tu peux le donner _____?
5. Tu as passé de bonnes vacances? J'ai dû annuler _____ à cause de la pluie.

Contd...2

VI. Complétez le texte avec les mots proposés: (5x1=5)
(populaire, utilisateurs, appliqué, photo, population)

Les nouvelles restrictions chinoises s' _____ uniquement sur les jeux en ligne, c'est-à-dire ceux qui se jouent sur Internet soit les plus nombreux ! Et elles visent notamment Honor of Kings, le jeu multijoueur le plus _____, qui compte plus de 100 millions d' _____ quotidiens, et parmi eux de nombreux enfants et adolescents. Tu te dis peut-être qu'il sera facile pour les jeunes de contourner les nouvelles Interdictions? Détrompe-toi, car pour se connecter ils doivent désormais présenter leur _____ d'identité. Et dans ce pays où des technologies très sophistiquées surveillent près de la _____, il y a peu de chances d'échapper aux contrôles...

VII. Dialoguez sur le UN sujet suivant: (1x5=5)

1. Vous partez en vacances pour deux mois. Une amie vous demande si vous accepteriez de prêter votre appartement à un de ses cousins. Mais peut-on avoir confiance en lui?
2. Vous avez prêté votre appartement à un(e) ami(e). Quand vous rentrez, vous trouvez : un fauteuil cassé, la plante verte morte, etc. Vous demandez des explications. Votre ami(e) raconte et s'excuse.

ST ALOYSIUS COLLEGE LIBRARY
 MANGALURU- 575 003

VIII. COMPREHENSION (5x1=5)

Le compostage urbain, un geste pour la planète. En France, la gestion des déchets représente un défi majeur. Chaque année, des tonnes de déchets organiques finissent dans les poubelles, alors qu'ils pourraient être valorisés par le biais du compostage. Heureusement, le compostage urbain connaît un développement croissant dans les villes françaises.

Le principe est simple : les habitants d'un quartier ou d'une résidence collectent leurs déchets organiques, tels que les épluchures de fruits et légumes, les coquilles d'œufs et le marc de café, dans des composteurs partagés. Ces déchets se décomposent naturellement grâce à l'action des micro-organismes, pour se transformer en compost, un engrais naturel riche en nutriments. Le compostage urbain présente de nombreux avantages. Tout d'abord, il permet de réduire la quantité de déchets envoyés en décharge, contribuant ainsi à la lutte contre la pollution et la saturation des sites d'enfouissement. De plus, le compost obtenu peut être utilisé pour fertiliser les jardins et les espaces verts, favorisant la croissance des plantes de manière écologique.

Cependant, le développement du compostage urbain fait face à certains défis. Il est important de sensibiliser les habitants au tri des déchets et aux bonnes pratiques de compostage. De plus, l'installation et la gestion des composteurs partagés nécessitent une organisation et une communication efficaces. Malgré ces défis, le compostage urbain représente une solution intéressante pour réduire l'impact environnemental de nos déchets. En encourageant la participation citoyenne et en adaptant les infrastructures urbaines, il est possible de faire du compostage urbain une pratique courante et bénéfique pour la planète.

Compréhension:

1. Quel est le principal problème évoqué dans le passage ?
2. Expliquez le fonctionnement du compostage urbain.
3. Quels sont les avantages du compostage urbain ?
4. Quels sont les défis liés au développement du compostage urbain ?
5. Quelle est l'importance du compostage urbain pour l'environnement ?

(2021 Batch onwards)

G 751 LA5.4

Reg. No.

--	--	--	--	--	--	--	--

**St Aloysius College (Autonomous)
Mangaluru**

**B.A./B.Com./B.Sc./B.B.A/B.C.A - Semester IV-Degree Examination
MAY-2024**

MALAYALAM

Time: 2½ hrs.

Max Marks: 60

I. രണ്ടെണ്ണം വ്യാഖ്യാനിക്കുക (2x3=6)

1. വരിക നീപോയ് പഠിച്ചു മിടുകനായ്,
തരുവനപ്പോഴേക്കോമനെ, കഞ്ഞിത്താൻ
2. കെട്ടിമറക്കല്ലെൻ പാതിനെഞ്ചം
കെട്ടിമറക്കല്ലെയെൻറ കയ്യും
ഈകൈയ്യാൽകുഞ്ഞിനെയെറ്റുവാങ്ങി
ഈമുലയുട്ടാൻ അനുവദിക്കൂ
3. മകനേ,നീ നാട്ടു പൊരനാകാതൊരു
മനുഷ്യനായ് തന്നെ വളരു..

**ST ALOYSIUS COLLEGE LIBRARY
MANGALURU- 575 003**

II. രണ്ടെണ്ണത്തിന് കുറിപ്പു തയ്യാറാക്കുക (2x3=6)

4. മുണ്ടശ്ശേരിയുടെജീവിതത്തിൽഏറെ സ്വാധീനിച്ച
അധ്യാപകരെക്കുറിച്ചുള്ള ഓർമ്മകളെന്തൊക്കെ ?
5. വണക്കമാസം
6. സാഹിത്യലോകത്തിലേക്ക് കടന്നുവരാൻ മുണ്ടശ്ശേരിക്കു
പ്രചോദനമായിത്തീർന്നതെന്തൊക്കെ?

III. ഒന്നരപ്പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (രണ്ടെണ്ണത്തിന്) (2x7=14)

7. ശിഷ്യനായ ഗുരു എന്ന കവിതയിൽ ഗുരു തൻറ ഗതകാലസ്മരണകളിലേക്ക്
പോകാനിടയായ സാഹചര്യം വിവരിക്കുക
8. മകനോട് എന്ന കവിതയിൽ അച്ഛൻ മകനോട് പറയുന്ന കാര്യങ്ങൾ എന്തൊക്കെ?
9. മാതൃത്വത്തിൻറ പൂർണ്ണതയാണ് "അമ്മ"യിലൂടെ കവി നമ്മുടെ
മുന്നിലെത്തിക്കുന്നത്- സമർത്ഥിക്കുക

IV. ഒന്നരപ്പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (രണ്ടെണ്ണത്തിന്) (2x7=14)

10. മുണ്ടശ്ശേരി ഓർത്തെടുക്കുന്ന തൻറ ബാല്യകാലസ്മരണകൾ എന്തൊക്കെ?
11. കൊച്ചി രാഷ്ട്രീയത്തിലെ ഒരു വഴിത്തിരിവായിരുന്നു തൃശ്ശൂർലഹള എന്ന്
പറയുന്നതെന്തുകൊണ്ട്?
12. അന്നത്തെ സാമൂഹിക സാംസ്കാരിക ജീവിതത്തിൽ ജാതിയും
സമുദായവും വല്ലാത്തൊരു ശിമിലീകരണ ശക്തിയായിരുന്നു
എന്നു ജോസഫ് മുണ്ടശ്ശേരി സമർത്ഥിക്കുന്നതെങ്ങിനെ?

V. രണ്ട്പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (ഒരേണ്ണത്തിന്) (1x10=10)

13. സി.എൻ ശ്രീകണ്ഠൻനായരുടെ "സാകേതം" ത്തിൽ വിധിക്കു
കീഴടങ്ങേണ്ടി വരുന്ന ഒരു ദുരന്തകഥാപാത്രമായിട്ടാണ്
ദശരഥമഹാരാജാവിനെ അവതരിപ്പിച്ചിരിക്കുന്നത്-സമർത്ഥിക്കുക
14. സി.എൻ ശ്രീകണ്ഠൻനായരുടെ സാകേതം എന്ന നാടകത്തിന്
ഒരാസ്യാദനം തയ്യാറാക്കുക

VI. രണ്ട്പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (ഒരേണ്ണത്തിന്) (1x10=10)

15. ആരോഗ്യവും ജീവിതശൈലിയും.
16. സംസ്കാരവും വിദ്യാഭ്യാസവും
17. വായന പുതുമുഖത്തിൽ
